



GAMING DIVISION  
OFFICE OF ATTORNEY GENERAL  
600 EAST BOULEVARD AVENUE - DEPT. 125  
BISMARCK ND 58505-0040

# NORTH DAKOTA SHORT FORM GAMING TAX RETURNS AND INSTRUCTIONS

*FOR THE QUARTERS ENDING  
SEPTEMBER 30, 2005  
DECEMBER 31, 2005  
MARCH 31, 2006  
JUNE 30, 2006*

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A message from Attorney General Wayne Stenehjem

This booklet contains forms and instructions for preparing your gaming tax returns for each of the four quarters in the fiscal year July 1, 2005 through June 30, 2006. **Please keep this booklet until the return for the fourth quarter has been completed.** Use the pre-printed form for each specific quarter. Keep a copy of the completed returns for the organization's records.

Three types of auto calculating tax forms have been placed on the Office of Attorney General website under the section **Gaming Forms**. Each auto calculating form has fields that can be entered by the organization and additional fields (Adjusted Gross, Excise Tax, Gaming Tax, etc.) which will automatically calculate using the information entered. The three types are: 1) Short Form tax return. 2) Long Form tax return and Schedule A (this auto calculating return can accommodate up to 26 sites). 3) Long Form Tax Return for organizations that file a long form tax return but have only one site. These forms can be used by any organization to verify that reported numbers are mathematically correct or print the completed form for submission to our office.

If you have a question or need help completing a tax return, please contact my office by mail, or call 1-800-326-9240 or 328-4848 (local call). You can download copies of blank tax return and recordkeeping forms from the Office of Attorney General web site at [www.ag.state.nd.us](http://www.ag.state.nd.us) by following the "Gaming" link.

I welcome your comments and suggestions so my office may provide the best possible service to your organization.

Thank you.

A handwritten signature in black ink, reading "Wayne Stenehjem".

Wayne Stenehjem  
Attorney General

# GENERAL INFORMATION

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## FORMS IN THIS BOOKLET

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Please make additional copies as needed.

## WHO MUST FILE:

An organization must file a North Dakota gaming tax return each quarter, whether or not the organization conducted gaming. There are no exceptions to the filing requirement.

An organization with gross proceeds greater than \$250,000 for a fiscal year must file a long form tax return.

## TO OBTAIN ADDITIONAL FORMS AND INSTRUCTIONS:

If you have a question in completing the return or need tax forms and instructions, call (701) 328-4848 or toll free 1-800-326-9240. The forms and instructions may also be obtained through the Office of Attorney General's web site: [www.ag.state.nd.us](http://www.ag.state.nd.us)

## FILING INSTRUCTIONS:

The completed original return, accompanying schedules, and payment of excise tax and/or gaming tax due must be postmarked or hand-delivered to the Office of Attorney General, Gaming Division, by the last day of the month immediately following the end of a quarter.

<u>Quarter Ended</u>	<u>Postmarked Due Date</u>
September 30	October 31
December 31	January 31
March 31	April 30
June 30	July 31

However, if the last day of the month is a Saturday, Sunday, or holiday, the due date is the following business day.

## EXTENSION OF TIME FOR FILING:

An extension for filing the return may be granted for good cause. Provide the Office of Attorney General with form SFN 52559, Extension of Time For Filing, postmarked on or before the regular due date for filing the return.

A reply approving or declining the request will be mailed to the organization. A copy of the reply must be attached to the return when it is filed.

## INTEREST AND PENALTY:

The Office of Attorney General will assess an organization interest and penalty according to section §53-06.1-12.3 of the North Dakota Century Code.

- **If an organization does not file a return, even if there is no activity, a minimum penalty of \$25 will be assessed.**

## HOW TO PAY:

If excise tax and/or gaming tax is due, the total amount due must be paid when the return is filed. Payment must be made by check, payable to **Office of Attorney General**, for the amount of tax due as reported in the Total Tax Due box, line 30, on the return.

## HOW TO FILE A THEFT CLAIM:

If an organization incurs a theft and, after reviewing North Dakota Administrative Code § 99-01.3-03-04(10)(a-e), desires to claim a deduction on the return, the organization must contact the Office of Attorney General before filing the return.

The Office of Attorney General will determine if a deduction will be allowed on the tax return.

## MAILING ADDRESS:

GAMING DIVISION  
OFFICE OF ATTORNEY GENERAL  
600 EAST BOULEVARD - DEPT. 125  
BISMARCK, NORTH DAKOTA 58505-0040

## ROUNDING INSTRUCTIONS:

All amounts reported on the tax return and any required accompanying schedules must be rounded to the nearest dollar. Drop amounts under 50 cents and increase amounts of 50 to 99 cents to the next dollar. **Do not enter cents, decimals, dashes, or dollar signs.**

56.49 = 56

56.50 = 57

# PART I - GAMING ACTIVITY

- If an organization did not have any gaming activity during a quarter, write "No Activity" across Part I.
- The amounts reported on lines 1a through 9 are obtained from the organization's summary of daily records. Combine the amounts, by game type, of all sites where games were conducted and report the total on Part I.
- If the amount on line 9 is a negative amount and/or includes interest, net cash long and/or poker, circle the word(s) that represent the amount. Attach documentation for any amount reported on line 9. To report cash profit for each amount, see items A through E for line 9 listed below.

## **LINES 1a. AND 1b. BINGO** (Including bingo sales tax)

These amounts **must include** state and local sales tax. The amount reported on Line 1 of the Sales and Use Tax Return filed with the North Dakota Tax Department **does not** include state and local sales tax. Refer to the example on page 3.

## **LINE 2. RAFFLES**

When the sales price of a raffle ticket relates partly to admission for a meal or other non-gaming activity, refer to N.D. Admin. Code § 99- 01.3-05-06(1).

## **LINES 3A THROUGH 5, LINES 7 AND 8A.**

If an amount is reported for these games, North Dakota State Gaming Stamp(s) must be listed on the Schedule B.

## **LINE 9. OTHER**

Attach documentation for the amount of each item (A-D) listed below:

- A. **INTEREST** - Enter the total interest earned on checking accounts, savings accounts, certificates of deposit, and other marketable securities relating to funds of the gaming account(s). The total interest may be reported for one site. **Do not** include interest earned on the **trust** account.
- B. **TWENTY-ONE TOURNAMENT INCOME** - Twenty-one tournament income, including cash profit, is obtained from the organization's summary of daily records.
- C. **NET CASH LONG** - Subtract the sum of Column D, Cash Profit, lines 1a through 8b, from the sum of Column C, Adjusted Gross Proceeds. If the amount from column D is larger than the amount from column C, report the difference on line 9, Columns A and C, as net cash long.
  - Do **not** report net cash short on line 9. It is to be included as a gaming expense and reported on line 29.
- D. **POKER** - Obtain the amount from the organization's summary of daily records. Cash profit (column D) is obtained from the summary of daily records.

## **LINE 11. NORTH DAKOTA EXCISE TAX**

Compute by adding lines 3a, 3b, and 3c, column A and multiplying the total by .0431. Report the amount in columns A and C. Refer to the example on page 3.

\* N.D.C.C. §53-06.1-12(3) - If the total of lines 3a, 3b, and 3c, column A, is \$4,000 or less, the organization is exempt from North Dakota Excise Tax. If exempt, check the box and do not compute the excise tax.

## **LINE 12. FEDERAL EXCISE TAX**

Enter in columns A and C the amount of federal excise tax computed on Federal Form 730, Tax on Wagering, for the three months for which the North Dakota gaming tax return is being filed.

- **ATTACH COPIES OF FEDERAL FORM 730 OR THE DEDUCTION WILL BE DISALLOWED.**

## **LINE 13. BINGO SALES TAX**

Include in the gross proceeds and adjusted gross proceeds reported in columns A and C the amount of bingo sales tax paid for the quarter to the North Dakota Tax Department related only to sales of bingo cards. Refer to the example on page 3.

**Cash Profit is to be completed for each game type. Obtain this information from each game type's summary of daily records. The amount of cash profit could differ from the actual bank deposits due to an increase or a decrease in a starting cash bank for the next gaming activity or a prize paid by check.**

**EXAMPLE FOR BINGO SALES TAX CALCULATION:**

This example reflects an organization reporting total sales of only bingo cards on the North Dakota Sales and Use Tax Return.

27,450 (line 1a-column A. Should match Form ST, line 16 plus line 29)

÷ 1.06 (divide 27,450 by 1.06 (State tax of 5% and an example city tax of 1% your site(s) city tax may vary, refer to your Local Option Sales & Use Tax)

X .06 (multiply by 5% state sales tax plus amount of city sales tax)

1,554 (line 13-enter in columns A and C. this is the amount of bingo sales tax paid to the N.D. Tax Department for sales of bingo cards, line 29 on Form ST - Sales and Use Tax Return.)

**Example of a North Dakota Sales and Use Tax Return**

Form ST, page 2		Column B 5% SALES & PURCHASES	
<b>16. Enter Amounts from line 15, page 1</b>		2	5
17. Items Subject to Use Tax		8	9
18. Taxable Balance (Add lines 16 and 17)		6	0
19. State Tax (Multiply line 18 by the ND tax rate)		0	0
20. Total State Tax			
21. Less Adjustments (Attach explanation)			
22. Adjusted State Tax (Subtract line 21 from line 20)			
23. Compensation Allowance			
24. Net State Tax Due (Subtract line 23 from line 22)			
25. Penalty and Interest (See Instructions)			
<b>26. State Tax, Penalty, and Interest (Add lines 24 and 25)</b>		1	0
		2	9
		4	8
		0	0

  

LOCAL OPTION SALES & USE TAX		F Net Local Option Tax Due (Column C Minus Column E)	
A Local Code	Example City 1%	2	5
		8	9
		6	6
<b>27. Net Local Option Tax Due (Total of Column F above or total of Column F from attached schedule ST - Local, if reporting more than ten local option taxes)</b>		2	5
		8	9
		6	6
<b>28. Total Local Option Penalty and Interest (See Instructions)</b>			
<b>29. Total Due With Return (Add lines 26, 27, and 28)</b>		1	0
		5	5
		3	7
		6	6



**NORTH DAKOTA GAMING TAX RETURN**  
**SHORT FORM**  
 OFFICE OF ATTORNEY GENERAL  
 SFN 9809 (6-02)

Quarter Ended September 30, 2005

PART I - GAMING ACTIVITY		A Gross Proceeds	B Prizes	C Adj. Gross Proceeds	D Cash Profit
1a. Bingo (Including bingo sales tax)	1a	27,450	19,400	8,050	8,050
1b. Bingo - Dispensing Device	1b				
2. Raffles	2				
3a. Pull Tabs - Jar Bar	3a	8,920	6,980	1,940	1,940
3b. Pull Tabs - Dispensing Device	3b				
3c. Club Specials, Tip Boards, Seal Boards, Prize Boards	3c	240	164	76	76
4. Punchboards	4				
5. Sports Pools	5				
6. Twenty-One	6	2,000	1,800	200	200
7. Calcuttas	7				
8a. Paddlewheels	8a				
8b. Paddlewheels - used with a	8b				
9. Other (Including Interest) Net Total Cash Long, Poker	9	90		90	90
10. Subtotal	10	38,700	28,344	10,356	10,356
11. ND Excise Tax (.0431 X Sum of lines 3a, 3b, & 3c of column A)	11	395		395	
12. Federal Excise Tax from Federal Form 730 (attach copies)	12				
13. Bingo Sales Tax from ND Sales Tax Return	13	1,554		1,554	
14. Total (Line 10 less lines 11, 12, and 13)	14	36,751	28,344	8,407	

**Example for Line 11, ND Excise Tax**

8,920 (line 3a)  
 0 (line 3b)  
 + 240 (line 3c)  
 9,160 Total  
 x .0431 ND excise tax rate  
 395 (line 11, columns A&C)

\* If the total gross proceeds for pull tab, lines 3a, 3b, & 3c of column A, is \$4,000 or less, the organization is exempt from the ND Excise Tax. If exempt, check the box on line 11 and do not compute the excise tax.

# PART II - ALLOWABLE EXPENSES, GAMING TAX, NET PROCEEDS

## LINE 15. ALLOWABLE EXPENSES

- 15a. The allowable expense limit is computed by multiplying line 14, column C, by 51% of the first \$200,000 of total adjusted gross proceeds, then adding 45% of the amount exceeding \$200,000 of total adjusted gross proceeds.
- 15b. An additional allowable expense is computed by multiplying the total of lines 3a, 3b, and 3c, column A, by .0235. Refer to the example on page 4.
- 15c. An organization that buys or leases qualifying video surveillance equipment may include the cost or lease amount as an allowable expense. Enter the total amount and **attach documentation of the purchase or lease**. Refer to N.D. Admin. Code § 99-01.3-08-04(2) to determine what is qualifying video surveillance equipment.
- 15d. For a quarter, if an organization's **actual expenses exceed** the total amount computed for lines **15a, 15b, and 15c**, an **additional allowable expense** of 2% up to \$200,000 of adjusted gross proceeds (not to exceed \$4,000) may be deducted. However, if the amount of the excess actual expenses that exceed the calculated amounts of lines 15a, 15b, and 15c are **less** than the additional 2% of adjusted gross proceeds, the organization may only deduct the lesser amount. The organization must complete the following "Worksheet" for Additional Allowable Expense. **If an organization claims this additional allowable expense, it must complete and retain this Worksheet for 3 years.**

### Example:

This is an example of how to complete the Worksheet For Additional Allowable Expense using the sample tax return on page 4.

Reported adjusted gross proceeds (line 14, column C)	\$8,407	15a. Allowable Expense at 51% of adjusted gross proceeds	\$4,288
		15b. Allowable Expense for pull tab activity at .0235	215
Reported gross proceeds for pull tab activity (lines 3a, 3b, and 3c, column A)	\$9,160	15c. Video surveillance equipment	<u>0</u>
		Total Allowable Expenses	\$14,503

\* If an organization's actual expenses were \$4,800, the additional allowable expense would be \$168 (2% of adj. gross proceeds \$8,407).  
Note: \$4,800 - \$4,503 (Allowable Expenses) = \$297, which is greater than \$168.

\*\* If an organization's actual expenses were \$4,600, the additional allowable expense would be \$97.  
Note: \$97 is less than \$168 (2% of adjusted gross proceeds of \$8,407).

### WORKSHEET FOR ADDITIONAL ALLOWABLE EXPENSE

List the Total Expenses for All Sites for the Quarter being Reported:

Rent	1,000	Insurance	
Supplies	300	License and Site Authorization Fees	500
Depreciation		Non-qualifying Video Surveillance Equipment	
Net Total Cash Short		Other - List:	
Players' Uncollected Checks (Net of collected checks)	2,000		
Cost of Games Used or Paid for			
Payroll, Payroll Taxes, and Fringe Benefits	1,000		
		Total Expenses - <b>Box A</b>	if 4,800 if 4,600
Allowable Expenses, lines 15a, 15b, and 15c, page 1 of the return =		<b>Box B</b>	4,503
Actual Expenses (Box A) - Allowable Expenses (Box B) =		<b>Box C</b>	297 97
Adjusted Gross Proceeds, line 14, column C, page 1 of the return <u>8,407</u> X .02 =		<b>Box D</b>	168

If the amount of Box D is **less** than or equal to Box C, enter the amount of **Box D** on line 15d, page 1 of the tax return.

(\*Per example of actual expenses totaling \$4,800, organization would report \$168 on line 15d.)

If the amount of Box D is **greater** than Box C, enter the amount of **Box C** on line 15d, page 1 of the tax return.

(\*Per example of actual expenses totaling \$4,600, organization would report \$97 on line 15d.)

## LINE 16. GAMING TAX

Multiply line 14, column C, by .05. If amount on line 14, column C, is over \$2000,000, please call the Office of Attorney General for further instructions.

## LINE 17. NET PROCEEDS

An organization is required to transfer net proceeds earned during the quarter to the trust account by the last day of the next quarter.

## LINE 18. NET PROCEEDS CARRY-OVER

Enter the amount from line 21 of the prior quarter's return. If the Office of Attorney General adjusted that amount, or if an amended return was filed, enter the adjusted or amended amount.

## LINE 19. ADJUSTMENT

Attach a detailed explanation of the adjustment. If the adjustment is negative, place parentheses ( ) around the amount. For example, the sale of video surveillance equipment would be a positive adjustment on line 19.

## LINE 20. AMOUNT TRANSFERRED TO TRUST ACCOUNT THIS QUARTER

Enter the amount transferred from the gaming account to the trust account. Include only those transfers that occurred during the quarter that is being reported.

# PART III - TRUST ACCOUNT

## LINE 22. TRUST CARRY-OVER

Enter the amount from line 26 of the prior quarter's tax return. If the Office of Attorney General adjusted that amount, or if an amended return was filed, enter the adjusted or amended amount.

## LINE 23. AMOUNT TRANSFERRED TO TRUST ACCOUNT THIS QUARTER

Same amount as line 20, refer to the example below.

## LINE 24. ADJUSTMENT

Attach a detailed explanation of the adjustment. If the adjustment is for interest and/or service fees, circle the word(s) that represent the amount. Report the net amount in the box. If the adjustment is negative, place parentheses ( ) around the amount.

- Net proceeds received from another gaming organization must be deposited directly into the trust account and a positive adjustment made on line 24.

All income earned from a trust account, including income from investments in marketable securities, must be reported each quarter as an adjustment. Income includes interest, dividends, and capital gains. An actual loss on an investment of net proceeds may not be deducted. A service fee is an adjustment to the account's balance.

As an alternative, an organization may elect to report the gain in market value of a certificate of deposit, bond, stock, mutual fund, or other marketable securities. Adjustments can be made for decreases in market value; however, such decreases cannot reduce the account's value below its adjusted basis. Electing to report securities at market value must be consistently applied each quarter.

If an organization elects to report unrealized gains and losses, it must submit documentation each quarter substantiating the reported transactions.

## LINE 25. ELIGIBLE USE CONTRIBUTIONS THIS QUARTER

Enter the total from Schedule C. The checks listed on Schedule C **must be issued to the recipients when the checks are written**.

Checks may not be held by the organization. Refer to the example below and the example on page 7 on how the total amount of eligible uses is transferred from Schedule C and reported on line 25, page 1 of the return.

## LINE 27. END OF QUARTER TRUST ACCOUNT CHECK REGISTER AND MARKETABLE SECURITIES BALANCE

Enter the ending **check register(s)** balance of the trust account(s) and/or market value of securities as of the last day of the quarter. **Do not use monthly bank statements as the source for check register information.** The trust account includes all bank accounts, marketable securities, and other investments established from net proceeds.

## LINE 28. END OF QUARTER GAMING ACCOUNT CHECK REGISTER(S) BALANCE

Enter the ending **check register(s)** balance of the gaming account(s) as of the last day of the quarter. **Do not use monthly bank statements as the source for check register information.**

## LINE 29. TOTAL GAMING EXPENSES FOR ALL SITES

Enter the total amount of gaming expenses incurred, whether paid from the gaming account(s) or any other bank account of the organization. This total includes, for example, rent expense, license expense, net total cash short, cost of games used or paid for, non-qualifying video surveillance equipment, and payroll expense. **DO NOT** include game prizes, North Dakota or Federal excise tax, bingo sales tax, or gaming tax.

**SIGNATURE AND VERIFICATION** - A governing board member or the organization's top official must sign and date the return. The preparer must also sign the return and enter a daytime telephone number. **If the organization's top official prepares the return, the top official must sign in both signature boxes.** According to North Dakota Administrative Code § 99-01.3-03-12(2), a tax return is considered incomplete if it is not properly signed and may be subject to interest and penalty.

### Example for lines 23, 25, and 29

20. Amount transferred to trust account this quarter	20.	5,260
21. Net proceeds carry-over - Line 17 plus line 18, plus or less line 19, less line 20	21.	6,474

  

<b>PART III TRUST ACCOUNT</b>		
22. Trust carry-over - Amount from line 26 of prior quarter's return	6,000	
23. Amount transferred to trust account this quarter - Amount from line 20	5,260	
24. Adjustment - Include interest and service fees - Attach explanation		
25. Eligible use contributions this quarter - Total from Schedule C	10,000	
26. Trust carry-over - Line 22 plus line 23, + or - line 24, less line 25	1,260	
27. End of quarter trust account <b>check register</b> and marketable securities balance	1,260	

  

28. End of quarter gaming account <b>check register(s)</b> balance	6,892
29. Total gaming expenses for all sites	4,600
30. Total Tax Due - Line 11 plus Line 16. Remit - payable to "Attorney General"	635

  

<b>SIGNATURE AND VERIFICATION</b>	
Signature of top official or governing board member	Date
Signature of preparer	Day Time Phone Number (701)
Print name of preparer	

(two signatures required)

# SCHEDULE B - GAMING STAMP ACTIVITY

- Enter the total number of deals, boards, and series of paddlewheel tickets that were conducted during the quarter being reported in the box "Total number of deals conducted". Do not report a club special, seal board, tip board, punchboard, prize board, sports pool board or calcutta board that is still in play at the end of the quarter.
- Paddlewheel activity must be reported in the quarter in which the series of paddlewheel ticket cards were placed into play. **A series cannot be carried over to the next quarter.**

## GAMING STAMP NUMBER

The North Dakota gaming stamp number may have six characters or may have the new eight digit numbers. All six characters or eight digits must be listed. However, if the first three characters or four digits of subsequently listed stamp numbers are the same, a vertical wavy line may be used. The gaming stamp number field on the Schedule B has eight spaces to record the new eight digit numbers. For the six character stamp number, record this number by leaving the **first** and **last** spaces of this field blank. Refer to the example below.

SFN 9815 (7-02) page 2

G - 0 0 0 0

Quarter Ended	Total number of deals conducted
Sept 30, 2005	30

### Schedule B - Gaming Stamp Activity - All Sites (Attach additional pages if necessary)

1	<u>  </u> <u>Z</u> <u>5</u> <u>6</u> <u>4</u> <u>3</u> <u>6</u> <u>  </u>	10	<u>1</u> <u>0</u> <u>0</u> <u>5</u> <u>7</u> <u>8</u> <u>2</u> <u>1</u>	19	<u>1</u> <u>0</u> <u>0</u> <u>5</u> <u>7</u> <u>8</u> <u>3</u> <u>0</u>
2	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>4</u> <u>3</u> <u>7</u> <u>  </u>	11	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>2</u> <u>2</u>	20	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>3</u> <u>1</u>
3	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>4</u> <u>3</u> <u>8</u> <u>  </u>	12	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>2</u> <u>3</u>	21	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>3</u> <u>2</u>
4	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>4</u> <u>3</u> <u>9</u> <u>  </u>	13	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>2</u> <u>4</u>	22	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>3</u> <u>3</u>
5	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>4</u> <u>4</u> <u>0</u> <u>  </u>	14	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>2</u> <u>5</u>	23	<u>1</u> <u>0</u> <u>0</u> <u>5</u> <u>9</u> <u>6</u> <u>9</u> <u>6</u>
6	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>4</u> <u>4</u> <u>1</u> <u>  </u>	15	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>2</u> <u>6</u>	24	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>9</u> <u>6</u> <u>9</u> <u>7</u>
7	<u>  </u> <u>Z</u> <u>9</u> <u>9</u> <u>5</u> <u>6</u> <u>3</u> <u>  </u>	16	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>2</u> <u>7</u>	25	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>9</u> <u>6</u> <u>9</u> <u>8</u>
8	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>5</u> <u>6</u> <u>4</u> <u>  </u>	17	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>2</u> <u>8</u>	26	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>9</u> <u>6</u> <u>9</u> <u>9</u>
9	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>5</u> <u>6</u> <u>5</u> <u>  </u>	18	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>7</u> <u>8</u> <u>2</u> <u>9</u>	27	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>9</u> <u>7</u> <u>0</u> <u>0</u>

SFN 9815 (7-02) Schedule B

G - 0 0 0 0

Quarter Ended
Sept 30, 2005

### Schedule B - Gaming Stamp Activity

28	<u>1</u> <u>0</u> <u>0</u> <u>5</u> <u>9</u> <u>7</u> <u>0</u> <u>1</u>	36	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	44	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>
29	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>9</u> <u>7</u> <u>0</u> <u>2</u>	37	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	45	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>
30	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>9</u> <u>7</u> <u>0</u> <u>3</u>	38	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	46	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>
31	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	39	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	47	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>
32	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	40	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	48	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>
33	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	41	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	49	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>
34	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	42	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	50	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>
35	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	43	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>	51	<u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>

# SCHEDULE C - ELIGIBLE USE CONTRIBUTIONS

- Schedule C, Eligible Use Contributions, is used to record the disbursement of net proceeds to eligible uses.
- Record each disbursement made from the trust account during the quarter being reported. Do not report any checks that were not issued by or that were dated after the end of the quarter.

## CHECK NUMBER

Checks written during the quarter, including voided checks **must be listed in sequence**. For a voided check, enter 'VOID' in the recipient column and use the eligible use code V-00. See the example below.

## RECIPIENT

Record the name of the individual or group to whom the check was payable to.

## DESCRIPTION OF ELIGIBLE USE

Clearly describe the **specific use** of the funds to enable the Office of Attorney General to determine its eligibility.

Do not merely copy the eligible use code's description from the instructions. **Vague descriptions, such as "donation" or "community project" may result in the contribution being disallowed.**

## CHECK AMOUNT

**Round all check amounts to the nearest dollar.** An adjustment may be made on line 14 of the return to offset the rounding.

### ROUNDING INSTRUCTIONS:

**All amounts reported on the tax return and any required accompanying schedules must be rounded to the nearest dollar.** Drop amounts under 50 cents and increase amounts of 50 to 99 cents to the next dollar. Do not enter cents, decimals, dashes, or dollar signs.

56.49 = 56

56.50 = 57

## ELIGIBLE USE CODE

Refer to the eligible use codes on the last page. Enter the eligible use code that most closely relates to the actual use of net proceeds

**IMPORTANT:** The funds disbursed must be for eligible uses as described by N.D. Century Code §53-06.1-11.1(2) or N.D. Admin. Code § 99-01.3-14-02.

Schedule C - Eligible Use Contributions - <b>Round all check amounts to nearest dollar</b> (Attach additional pages if necessary)						
	Check Number	Date	Recipient	Description of Use	Rounded Check Amount	Eligible Use Code
1	1001	07/04	YMCA	YOUTH BASKETBALL PROGRAM	5,000	A - 9 4
2	1002	07/15	VOID		0	V - 0 0
3	1003	08/14	LEGION BASEBALL	BASEBALL UNIFORMS	2,000	D - 3 0
4	1004	09/15	PARKS & REC	IMPROVEMENT OF FIELDS	3,000	G - 5 0
5						
14						

Subtotal - This Page

10,000

**ALL AMOUNTS MUST BE ROUNDED TO THE NEAREST DOLLAR. DROP AMOUNTS UNDER 50 CENTS AND INCREASE AMOUNTS OF 50 TO 99 CENTS TO THE NEXT DOLLAR.**

TOTAL - all pages of Schedule C  
(enter on this page only)

10,000

Transfer total to Part III, line 25 of the tax return



# ELIGIBLE USE CODES FOR SCHEDULE C

## ELIGIBLE USE CODES      ELIGIBLE USES

### CHARITABLE USES:

A – 02	The Abused
A – 03	Alcohol and Drug Abuse
A – 04	Animal Protection
A – 07	The Blind
A – 08	Cancer
A – 11	Cystic Fibrosis
A – 15	The Disabled
A – 18	Heart Disease
A – 20	Learning Disabilities
A – 24	Mental Health
A – 25	Multiple Sclerosis
A – 26	Muscular Dystrophy
A – 27	The Needy
A – 28	Paralysis
A – 29	Developmentally Disabled Citizens
A – 30	Senior Citizens
A – 32	Terminally Ill
A – 36	Wildlife
A – 37	Youth Activities
A – 46	Adult Activities
A – 47	Head Injuries
A – 58	Home on the Range
A – 61	March of Dimes
A – 64	Meals on Wheels
A – 65	Medical Facilities (Non-profit)
A – 67	Memorial Funds
A – 70	Nursing Homes (Non-profit)
A – 80	Ronald McDonald House
A – 81	Red Cross
A – 82	Salvation Army
A – 88	Special Olympics
A – 90	Disaster Relief Organizations
A – 91	United Fund/United Way
A – 94	YMCA/YWCA
A – 97	Volunteer Services
A – 98	Gambling Addiction
A – 99	Other

### RELIGIOUS USES:

B – 10	Religious uses
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### EDUCATIONAL USES:

C – 10	Agriculture
C – 20	The Arts
C – 25	Educational Public Services
C – 30	Safety
C – 40	4-H Activities
C – 50	Educational Institutions and Activities
C – 75	Preservation of Cultural Heritage
C – 80	Scholarships
C – 90	Vocational Workshops
C – 99	Other

### FRATERNAL USES:

D – 10	Camp Grassick
D – 20	Fraternal Foundations
D – 30	Legion Baseball
D – 40	Veteran's Cemetery
D – 50	Disabled or Injured Veteran's Assistance
D – 60	Military Family Support
D – 99	Other

## ELIGIBLE USE CODES      ELIGIBLE USES

### PATRIOTIC USES:

E – 10	Scouting Activities and Boys or Girls State
E – 30	Community Bands, Color and Honor Guards, Flags, and Patriotic Celebrations
E – 99	Other

### USES FOR THE ERECTION OR MAINTENANCE OF PUBLIC BUILDINGS OR WORKS:

F – 10	Uses described above
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### USES LESSENING THE BURDEN OF GOVERNMENT:

G – 10	Community Emergency Services such as Ambulance and Fire Departments
G – 15	Disbursements Directly to a City, County, State, or US Government including Libraries, Military Service, Monuments, Museums, and Historical Societies
G – 25	Improvement of Public Areas
G – 50	Parks and Recreation
G – 60	Law Enforcement
G – 99	Other

### PERSONS WHO ARE THE VICTIMS OF LOSS OF HOME OR HOUSEHOLD POSSESSIONS THROUGH EXPLOSION, FIRE, FLOOD, OR STORM, UNCOMPENSATED BY INSURANCE:

H – 00	Uses described above
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### PERSONS SUFFERING FROM A SERIOUSLY DISABLING DISEASE OR INJURY CAUSING SEVERE LOSS OF INCOME OR INCURRING EXTRAORDINARY MEDICAL EXPENSE, UNCOMPENSATED BY INSURANCE:

I – 00	Uses described above
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### COMMUNITY USES:

K – 10	Economic Development
K – 30	Tourism
K – 99	Other

### VOIDED CHECKS:

V – 00	Void
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